

REMARKS

This is in response to the Final Office Action mailed November 18, 2009 and the Advisory Action mailed February 5, 2010, in which the Examiner maintained the rejections of pending claims 1-4, 9-11 and 14-21. Reconsideration of the application as amended is respectfully requested.

Claim Rejections – 35 U.S.C. §103

In Section 6 of the Office Action, the Examiner rejected pending claims 1-4, 9-11 and 14-21 under 35 U.S.C. §103(a) as being unpatentable over Brown et al. (U.S. Patent No. 6,067,551) in view of Land et al. (U.S. Patent No. 6,807,533), and further in view of Kaplan et al. (U.S. Patent No. 6,584,453). The rejections should be withdrawn for the reasons set forth below.

As best understood by Applicant, the Examiner has found "providing an original transaction document stored on the computer storage medium selected from the group consisting of an invoice and a vendor bill" to read on the master word processing document 60 of Brown et al. (col. 12, lines 17-24) when modified into an invoice or vendor bill as allegedly taught by Land et al. The Examiner has also found that "generating a new transaction document using the processor that is a copy of the original transaction document in response to a command to edit the original transaction document, wherein the new transaction document includes all of the transactions contained in the original transaction document, and the transactions of the original transaction document are selected from the group consisting of a product sale, a credit to an account and a debit to an account" to read on the local copy 65 (col. 12, lines 17-24) of the master document 60 of Brown et al. as modified by Land et al.

The Examiner then finds that each of the following steps are taught at column 12, line 26 - column 14, line 40 of Brown et al.:

modifying at least one of the transactions in the new transaction document using the processor;

saving the modified new transaction document on the computer storage medium;

nullifying the original transaction postings in the general ledger using the processor

comprising posting one or more canceling transactions in the general ledger, each of which operate to nullify one of the original transaction postings in the general ledger; and

posting transactions of the modified new transaction document in the general ledger using the processor.

Applicant respectfully disagrees with these findings.

Brown et al. describe a method of using a word processing system to allow several users to perform edits on a master document 60 by allowing only one person at a time to edit the master document. In Brown et al., a user edits the local copy 65 of the master document 60 (column 12, lines 17-34). Applicant understands that the Examiner finds this editing of the local copy 65 corresponds to the above-identified modifying step of claim 1. Applicant believes that the Examiner found the saving step of claim 1 to read on the saving of the modified local copy 65 described at column 12, lines 52-55 of Brown et al., during which the master document 60 is "overwritten with the user's edited local copy 65 of the document"

As stated previously, it is not clear what disclosure of Brown et al. corresponds to the nullifying and posting steps of claim 1. In the Advisory Action mailed February 5, 2010, the Examiner directed Applicant to the Examiner's finding that Brown et al. "performs similar functions (i.e., nullifying and posting processes) with regard to a data document, but not necessarily with a general ledger" (paragraph 12 of the Final Office Action mailed November 18, 2009). No additional explanation as to the specific disclosure of Brown et al. corresponding to the nullifying step was provided.

With regard to the posting of transactions, the Examiner indicated that they read on the "edits, both modified and unmodified" in Brown et al. However, as discussed above, the edits performed on the cited new transaction document are already cited as corresponding to the modifying step of claim 1. Further, the cited edits of Brown et al. occur prior to the saving and overwriting of the master document 60 with the local copy 65. In an effort to clarify this distinction from the teachings of Brown et al., the posting step of independent claims 1 and 17 has been amended to "posting transactions of the saved modified new transaction document in

the general ledger using the processor."

Many of the other findings by the Examiner remain unclear. For instance, the edits in Brown et al. are only directed to the master document 60 (cited original document) or the local copy 65 (cited new document). However, claim 1 clearly describes the posting of transactions as occurring to an entity (i.e., the general ledger), which is distinct from the original transaction document and the new transaction document. Additionally, Applicant has yet to receive clarification of the Examiner's finding that the nullifying step of claim 1 is taught by Brown et al. These requests are not unreasonable. 37 CFR §1.104(c)(2) states:

In rejecting claims for want of novelty or for obviousness, the examiner must cite the best references at his or her command. When a reference is complex or shows or describes inventions other than that claimed by the applicant, the particular part relied on must be designated as nearly as practicable. The pertinence of each reference, if not apparent, must be clearly explained and each rejected claim specified.

Applicant requests that the Examiner identify the specific disclosure of Brown et al. corresponding to each of the method steps identified above and provide a detailed explanation of how each of the claimed method steps reads on the identified steps of Brown et al. Without such an explanation, the rationale for the rejections remains unclear.

Applicant also disagrees with the Examiner's finding that "nullifying an original transaction posting in a general ledger by posting a cancelling transaction in the general ledger" of claim 1 reads on the updates to the general ledger balances in the general ledger balance table 210 based on the move/merge balance table 212 (col. 5, line 30 - col. 6, line 38) of Kaplan et al. In particular, the Examiner improperly broadens the scope of claim 1. Applicant is not claiming "posting an adjusting transaction to the general ledger," as the Examiner appears to contend. Rather, Applicant is claiming a specific posting of one or more canceling transactions that perform the specific operation of cancelling the original transaction postings corresponding to the original transaction document. Kaplan et al. provide no express disclosure of such a nullifying step.

As a result, the Examiner appears to be asserting that the nullifying step is inherent to the balance updates to the general ledger performed by Kaplan et al. However, "[t]he fact that a

certain result or characteristic may occur or be present in the prior art is not sufficient to establish the inherency of that result or characteristic." (MPEP 2112 citing: *In re Rijckaert*, 9 F.3d 1531, 1534, 28 USPQ2d 1955, 1957 (Fed. Cir. 1993); *In re Oelrich*, 666 F.2d 578, 581-82, 212 USPQ 323, 326 (CCPA 1981); emphasis in original). "To establish inherency, the extrinsic evidence 'must make clear that the missing descriptive matter is necessarily present in the thing described in the reference, and that it would be so recognized by persons of ordinary skill. Inherency, however, may not be established by probabilities or possibilities. The mere fact that a certain thing may result from a given set of circumstances is not sufficient.' " (MPEP 2112 quoting *In re Robertson*, 169 F.3d 743, 745, 49 USPQ2d 1949, 1950-51 (Fed. Cir. 1999) (citations omitted; Applicant's emphasis)).

It is not necessary for the general ledger updates of Kaplan et al. to include the posting of cancelling transactions corresponding to the original transactions of the original transaction document, as provided in claim 1. For instance, the balance updates to the general ledger could be responsive to the posting of a new purchase transaction. Such a posting would not necessarily constitute a posting of a cancelling transaction that nullified a posted transaction. As a result, Kaplan et al. do not inherently disclose the nullifying step of claim 1.

Additionally, as previously noted by Applicant, none of the cited references disclose "posting transactions of the modified new transaction document in the general ledger," as provided in claim 1. The Examiner's contention that this step reads on "posting an adjusting transaction to the general ledger" in Kaplan et al. is erroneous. As discussed above, the "adjusting transaction" of Kaplan et al. is an update to general ledger balances based on the move/merge balance table 212. Applicant is clearly not making a claim to the general posting of a transaction to the general ledger, as described in Kaplan et al. Rather, Applicant is posting transactions specifically from the "modified new transaction document," which does not read on the move/merge balance table 212 of Kaplan et al.

Applicant also disagrees with the Examiner's finding that "the Applicant has not provided any evidence or suggestion that such prior art elements perform differently in combination." Applicant has previously explained that Browne et al. overwrite the master document 60 (cited

original transaction document) with the edited local copy 65 (cited new transaction document) (col. 12, lines 52-55). It remains unclear as to what element of Brown et al. corresponds to the general ledger that receives "postings". However, if one construes the master document 60 as corresponding to the general ledger, it is replaced by the local copy 65, something that the methods of the present invention avoid (see Background).

For at least these reasons, a *prima facie* case of obviousness has not been established against independent claim 1. Additionally, claims 2-4 are non-obvious in view of the cited references at least for the reasons set forth above with regard to claim 1, from which they depend. Therefore, the rejections should be withdrawn.

Independent claim 9 is non-obvious in view of the cited references based on reasons set forth above with regard to claim 1. Additionally, a *prima facie* case of obviousness has not been established against claim 9 because the Examiner has yet to identify where any of the cited references disclose at least the following method steps:

- opening the stored original transaction document using the processor, the original transactions of which are each selected from the group consisting of a product sale, a credit to an account and a debit to an account;
- modifying at least one of the original transactions in the original transaction document using the processor;
- saving the modified original transaction document as a new transaction document on the computer storage medium using the processor, wherein the new transaction document includes the non-modified original transactions and the at least one modified original transaction; and
- posting the non-modified original transactions and the at least one modified transaction of the new transaction document in the general ledger using the processor.

Applicant requests that the Examiner provide a detailed explanation of where these steps are disclosed in the cited references in accordance with 37 CFR §1.104(c)(2).

For at least these reasons, claims 9-11 and 14-16 are non-obvious in view of the cited references. Therefore, the rejections should be withdrawn.

Independent claim 17 is non-obvious in view of the cited references based on reasons set forth above with regard to claim 1. Additionally, a *prima facie* case of obviousness has not been established against claim 17 because the Examiner has yet to identify where any of the cited references disclose at least the method step of "nullifying the original transaction postings in the general ledger using the processor comprising voiding the original transaction postings in the general ledger," as provided in claim 17. Further, claims 18-21 are non-obvious in view of the cited references at least for the reasons set forth above with regard to independent claim 17, from which they depend. Therefore, the rejections should be withdrawn.

Refusal to Consider Applicant's Arguments

The Examiner has improperly ignored some of Applicant's arguments that have been presented during prosecution. This refusal to address Applicant's arguments raised during prosecution of the application is based on an erroneous interpretation of CFR §1.111(b) and *In re Goodman*, 3 USPQ2d 1866, 1871 (ComrPats 1987).

CFR 1.111(b) states that "The applicant's or patent owner's reply must appear throughout to be a *bona fide* attempt to advance the application or the reexamination proceeding to final action." The Examiner has never asserted that Applicant failed to make a *bona fide* attempt to advance the prosecution of the application to final action. In fact, Applicant has raised issues with regard to the rejections of each of the pending claims in every submitted response thereby shifting the burden of presenting *prima facie* rejections of the claims to the Examiner. C.F.R. 1.111(b) does give the Examiner the authority to dismiss arguments presented by Applicant during prosecution that could have been submitted earlier, as the Examiner contends.

Further, *In re Goodman* does not support the Examiner's position that the Examiner has the right to dismiss issues raised by Applicant during prosecution based on a belief that the issues could have been presented earlier. Rather, *Goodman* found that the Applicant was prevented from addressing the rejection in the appeal because the Applicant had failed to address the rejection, at any time, during prosecution. In essence, *Goodman* found that the Applicant had acquiesced to a rejection because no argument was ever presented during prosecution after

multiple opportunities to do so. Additionally, this failure to address the rejection occurred after the Examiner expressly notified the Applicant of the need to address the rejection in the Final Office Action.

Therefore, neither C.F.R. 1.111(b) nor *In re Goodman* provide support for the Examiner's refusal to consider issues raised by Applicant during prosecution of the application regardless of the Examiner's belief that they were not timely presented. Accordingly, the Examiner has an obligation to address all issues raised by Applicant.

In the event that the Examiner disagrees, Applicant requests that the Examiner identify the particular arguments presented by Applicant that the Examiner refuses to consider.

Conclusion

Applicant has presented a rebuttal of each of the claim rejections. Accordingly, the burden of this prosecution has shifted to the Examiner to present *prima facie* rejections of the claims in the event that the arguments presented above are not persuasive.

Additional grounds for withdrawing the rejections include those previously presented during prosecution of the application. Unless expressly stated, Applicant does not acquiesce to any assertions made by the Examiner in rejecting the claims, characterizing the claim language, characterizing the teachings of cited references, or characterizing the knowledge or motivations of those skilled in the art. Accordingly, Applicant reserves the right to address these and other assertions made by the Examiner during prosecution of the application.

In view of the above comments and remarks, Applicant believes that the application is in condition for allowance. Reconsideration of the application is respectfully requested.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

MICROSOFT CORPORATION

By: /Brian D. Kaul/

Brian D. Kaul, Reg. No. 41,885
Westman, Champlin & Kelly, P.A.
900 Second Avenue South, Suite 1400
Minneapolis, MN 55402-3244

One Microsoft Way
Redmond, Washington 98052-6399
Phone: (425) 707-9382

BDK/eap